



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

July 29, 2008

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Cochise Elementary School District No. 26

Dear Mr. Horne:

In our March 20, 2007, letter to you, we requested that the Arizona State Board of Education take action on Cochise Elementary School District No. 26 because the District had not complied with the *Uniform System of Financial Records* (USFR).

We have since reviewed the District's audit reports for the years ended June 30, 2006 and 2007, and USFR Compliance Questionnaire for the year ended June 30, 2007, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/gr

cc: Governing Board

Mr. Stephen Webb, Superintendent

Cochise Elementary School District No. 26

The Honorable Trudy Berry, Cochise County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education